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# MEMORANDUM & ORDER

This set includes one Award Amendment, *In re Klein*, involving accounts held in one of the two Settling Defendants. Upon reviewing a related, unawarded account, which is addressed in a separate decision in this set, the CRT realized that the original award included typographic errors that, in turn, led to erroneous conclusions drawn about the disposition of three of the Account Owner's six accounts. In the original award, due to those errors, the CRT concluded

that the Account Owner received the proceeds of those three accounts. After careful review, the CRT has corrected these errors and concluded that it is plausible that the Account Owner did not receive the proceeds of these accounts. In this Award Amendment, the CRT adopts and amends its findings set out in the previous award and recommends that these three accounts now be awarded to the claimant.

Two Award Amendments in this set, *In re Cohn* and in *In re Ronsperger et al.*, involve custody accounts held at the main branch of one of the two Settling Defendants. At the time that the original awards were made in these cases, the bank records available to the CRT did not contain or contained only partial information regarding the value of the awarded custody accounts. However, the bank recently made available to the CRT additional information regarding these accounts, including detailed documentation on the portfolios held in the accounts.<sup>1</sup> In these two Award Amendments, the CRT adopts and amends its findings set out in the previous awards based upon this additional information recently forwarded to the CRT by the bank.

I am advised by the CRT that four Awards address particular policy issues or security valuations. Pursuant to the memorandum of January 4, 2007 regarding the "Division of Responsibilities for the Review of CRT Awards," these Awards were reviewed by Special Master Helen Junz. These four Awards are *In re Bankhaus L. J. Kirchberger et al.*, *In re Eigenfeld*, *In re Fulda*, and *In re Mendelsohn & Co. i. L.* I am advised that Special Master Junz was also deeply involved in the detailed analysis of the voluminous claim material and the associated research underlying the Award Denial *In re Thorsch*.

With this one hundred and eighty-third set, a total of US \$545,814,793.56 will have been awarded thus far. This total amount is comprised of Awards issued under CRT I and CRT II

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<sup>1</sup> See, e.g., Memorandum & Order of August 11, 2008 ("Memorandum & Order Approving Set 170: 35 Award Amendments Certified by the Claims Resolution Tribunal Pursuant to Article 31(2) of the Rules Governing the Claims Resolution Process and Authorizing Payment from the Settlement Fund").

combined, and Plausible Undocumented Awards (PUAs). Under CRT I alone, which took place from 1997 through 2000, 207 accounts, with a value of US \$18,184,492.00, were awarded as accounts that had belonged to Victims of Nazi Persecution. Under CRT II alone, 2,811 Awards for 4,488 accounts totaling US \$466,793,050.43<sup>2</sup> will have been made to date to Victims or Targets of Nazi Persecution making up the Deposited Assets Class, with the average Award amounting to US \$147,839.45.<sup>3</sup> The total number of PUAs issued to date is 12,396 less 240 full and partial deductions. The total amount is \$60,837,251.13.

With this one hundred and eighty-third set, a total of 5,746 Certified Denials to 11,907 accounts will have been approved under CRT II. In 5,614 of these 5,746 Denials, the CRT concluded that the Claimant was not able to identify his or her relative as the Account Owner; in 99 cases the CRT concluded that the Account Owner closed the account and received the proceeds him/her self, in 28 cases the CRT determined that the Claimant was not entitled to the Account Owner's account, and in 5 cases the CRT determined that the evidence submitted was insufficient to support the existence of a bank account belonging to the Claimed Account Owner.

Seventeen Awards in the one hundred and eighty-third set are based on claims that were received past the claim filing deadline. The Court in its discretion has decided to accept certain claims received past the claim filing deadline, namely those where a set of exceptional circumstances is demonstrated. Such a set would include, but not be limited to, the following: (1) the claimant has proven with certainty that the account owner is his/her relative or that he/she is otherwise entitled to the account; (2) the account has not previously been awarded to another claimant; (3) the claimant is disabled or of advanced age; and (4) there are no other timely claims to the account filed by those with an equal or closer degree of relationship to the account owner.

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<sup>2</sup> This amount includes the payments of decisions on appeal issued by Special Masters Michael Bradfield and Helen Junz totaling US \$7,000,445.38.

<sup>3</sup> In calculating the average value of CRT-II awards, the Set 75 award and the two Set 110 awards were excluded because their size made them outliers that would have skewed the result. The calculation further excludes appeal awards in the amount of US \$4,500,173.97 in which the earlier award was not rescinded. On the other hand, the calculation includes appeal awards issued upon reversal of a denial as recommended by Special Masters Michael Bradfield and Helen Junz and issued by the CRT.

These Awards are *In re Bodenweiser-Rosenthal*, *In re Bondi*, *In re Brann*, *In re Connard*, *In re Eigenfeld*, *In re Eisler*, *In re Goldschmidt*, *In re Herz*, *In re Kalman*, *In re Kaufmann*, *In re Kessler*, *In re Mandl*, *In re Mendelssohn & Co. i. L.*, *In re Meyer*, *In re Seckbach*, *In re Schindel* and *In re Spiro*, In these cases all the circumstances listed in (1) through (4) obtain.

This submission includes three Awards to six Primary Claimants who previously received a Plausible Undocumented Award (“PUA”), as detailed in Annex D to this Order. Each recipient was made aware at the time the PUA was awarded that, in the event the CRT located a Swiss Bank account or accounts to which he/she was entitled, the PUA amount of US \$5,000.00 already received would be deducted from any future award(s) that may be made in connection with such account(s). Therefore, the amount requested for transfer to the Swiss Banks Settlement-Dormant Accounts - Payment Account equals the award amount of US \$9,495,165.21 for the 30 Awards and 3 Award Amendments referred to above less US \$27,486.16 for previous PUA payments, for a total of US \$9,467,679.05.

As set forth in the Awards and Award Amendments and as required by Article 31(3) of the Rules, the Certified Awards and Award Amendments shall be paid in full by the Special Masters after approval of such Awards by the Court.

Therefore, it is hereby

ORDERED that the attached 30 Awards and 3 Award Amendments are hereby approved for payment pursuant to Article 31(2) of the Rules;

ORDERED that the attached 1 Award Denial is hereby approved for release to the Relevant Claimants; and

ORDERED that for the payment of these 30 Awards and 3 Award Amendments certified by the CRT and approved by the Court, less six payments previously made in the form of PUAs, the Signatories of the Settlement Fund are hereby ordered to transfer immediately

US \$9,467,679.05 from the Settlement Fund to the Swiss Banks Settlement-Dormant Accounts-Payment Account;

It is further ordered that the Special Masters shall provide the Court with the name and address of every class member receiving an Award or Award Amendment, which information shall be filed with the Court under seal.

I will issue additional orders approving Awards certified by the CRT and transferring further sums from the Settlement Fund as the CRT certifies them to this Court.

Dated: Brooklyn, New York  
December 19, 2008

~~SQ~~ ORDERED:\_\_\_

s/Edward R. Korman

Edward R. Korman  
United States District Judge

# CLAIMS RESOLUTION TRIBUNAL

*[BATCH CLXXXIII] - ANNEX A*

Pursuant to Article 16 of the Rules Governing the Claims Resolution Tribunal, as amended, (the "Rules"), the Claims Resolution Tribunal hereby certifies as of 18 December 2008 the following Awards for approval by the Court and payment by the Special Masters:

Account Owner Last Name and Claim Number		Award Amount (SFr.)
1.	Aronson 208485/LH; 207773/LH	274,491.88
2.	Bankhaus L.J. Kirchberger et al 401819/RS**	17,043.75
3.	Bodenweiser-Rosenthal 501734/JG	325,000.00
4.	Bondi 221204/HS; 221205/HS; 221369/HS; 501812/HS	162,500.00
5.	Brann 402255/GO	26,750.00
6.	Connard 501827/NB; 501835/NB	189,250.00
7.	Eigenfeld 501804/NB**	135,953.13
8.	Eisler 501827/NB; 501835/NB	162,500.00
9.	Firma G. Vigeveno Mz. 500972/MBC	189,250.00
10.	Friedenstein & Co. 222436/CU; 222437/CU	12,840.63
11.	Fulda 773858/MBC; 782571/MBC; 784538/MBC**	1,828,889.00
12.	Gerö 753371/BW; 779935/BW; 782745/BW	64,975.00
13.	Goldschmidt 501832/DE	49,375.00
14.	Grosz 213487/WT; 213488/WT; 213500/WT; 213501/WT	74,552.75
15.	Herz 402246/CU	378,500.00
16.	Kalman 501806/WT	1,850,231.25
17.	Kaufmann 402254/CU	162,500.00
18.	Kessler 402253/RT	162,500.00
19.	Klein 219450/NB; 223089/NB; 501396/NB; 501651/NB; 501652/NB	49,375.00
20.	Mandl 501830/BW; 501831/BW	238,279.75
21.	Mencinskiene 400930/NB	26,750.00
22.	Mendelssohn & Co. i. L. 501771/RS; 205199/RS; 785948/RS**	162,500.00
23.	Meyer 501802/NB; 501803/NB	49,375.00
24.	Nussbaum 790505/RS	26,750.00
25.	Rosenberger 214254/GO; 218980/GO	25,448.38
26.	Seckbach 501808/DE	312,500.00
27.	Schindel 501811/NB	26,750.00
28.	Spiro 402244/WT	189,250.00
29.	Von Gans 219334/RS; 401663/RS; 220004/RS; 219601/RS	1,209,219.13
30.	Zaidman 402114/NB; 402117/NB*	26,750.00
<b>TOTAL</b>		<b>8,410,049.65</b>
<b>Total amount in US Dollars<sup>4</sup></b>		<b>\$ 7,859,859.49</b>

\* MPM Award

\*\* Substantively reviewed by SM Junz

<sup>4</sup> Exchange rate as of 18 December 2008 of 1.07 Swiss Francs per U.S. Dollar.

## CLAIMS RESOLUTION TRIBUNAL

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### ***[BATCH CLXXXIII] - ANNEX B***

Pursuant to Article 16 of the Rules Governing the Claims Resolution Tribunal, as amended, (the "Rules"), the Claims Resolution Tribunal hereby certifies as of 18 December 2008 the following Award Amendments for approval by the Court:

Account Owner Last Name and Claim Number		Award Amount (SFr.)
1.	Cohn 601087/CU	1,474,738.38
2.	Klein 219450/MC; 223089/MC	216,000.00
3.	Ronsperger <i>et al.</i> 222478/WT	59,038.75
	<b>TOTAL</b>	<b>1,749,777.13</b>
	<b>Total amount in US Dollars<sup>5</sup></b>	<b>\$1,635,305.73</b>

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<sup>5</sup> Exchange rate as of 18 December 2008 of 1.07 Swiss Francs per U.S. Dollar.

# CLAIMS RESOLUTION TRIBUNAL

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*[BATCH CLXXXIII] - ANNEX C*

Pursuant to Article 16 of the Rules Governing the Claims Resolution Tribunal, as amended, (the "Rules"), the Claims Resolution Tribunal hereby certifies as of 18 December 2008 the following Award Denial for approval by the Court:

Account Owner Last Name and Claim Number		Denial Type
1.	Thorsch 218259; 222480; 222744; 222749**	Disposition

\*\* Substantively reviewed by SM Junz